

IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

MICHAEL KENNEDY LOUIS,
ID # 13009922,

Plaintiff,

v.

LIBERTY TAX SERVICES,

Defendant.

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Civil Action No. **3:13-CV-2308-L**

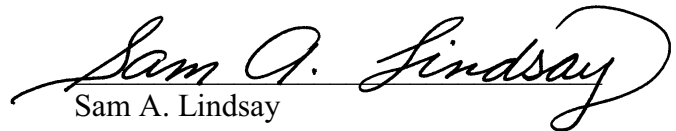
ORDER

This case was referred to Magistrate Judge Irma Carrillo Ramirez, who entered Findings, Conclusions and Recommendation of the United States Magistrate Judge (“Report”) on September 9, 2013, recommending that the action, brought pursuant to 42 U.S.C. § 1983, be dismissed with prejudice as frivolous pursuant to 28 U.S.C. § 1915(e)(2)(B). Plaintiff, who is incarcerated and proceeding *pro se*, filed objections to the Report, asserting that he does not wish to bring criminal charges against Defendant but instead maintains that Defendant was negligent in releasing his income tax return to another person without his permission. The court concludes that the magistrate judge’s findings and conclusions as to Plaintiff’s section 1983 claim are correct. Further, although Plaintiff contends that Defendant was negligent, a state law claim for negligence is insufficient to support a section 1983 action, and the court lacks subject matter jurisdiction to entertain a state law claim for negligence absent a federal question, or diversity of citizenship and the requisite amount in controversy.

Accordingly, after reviewing the pleadings, file, and record in this case, the court determines that the findings and conclusions of the magistrate judge are correct, **accepts** them as those of the

court, and **dismisses with prejudice** this action as frivolous insofar as it pertains to Plaintiff's section 1983 action. The court's ruling in this regard does not affect Plaintiff's right to bring a state law negligence claim against Defendant in the proper forum.

It is so ordered this 27th day of September, 2013.


Sam A. Lindsay
United States District Judge